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*Attorneys for Defendants*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

- against -

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of  
Bernard L. Madoff Investment Securities LLC,

Plaintiff,

- against -

ESTATE OF JACK SHURMAN; ESTATE OF  
HELEN SHURMAN; PAUL S. SHURMAN,  
individually, in his capacity as Executor of the  
Estates of Jack Shurman and Helen Shurman and as  
beneficiary under the wills of Jack Shurman and  
Helen Shurman; and WILLIAM A. SHURMAN,  
individually, in his capacity as Executor of the  
Estates of Jack Shurman and Helen Shurman, and as  
beneficiary under the wills of Jack Shurman and  
Helen Shurman,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No.10-05028 (SMB)

ANSWER TO AMENDED  
COMPLAINT AND AFFIRMATIVE  
DEFENSES

JURY TRIAL DEMANDED

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF NEW YORK    )

Daniel Piña, the undersigned deposes and says: I am over 18 years of age, am not a party in the above-captioned case, and am employed by the firm of Dentons US LLP.

On April 17, 2014, I served a true and correct copy of the Answer to Amended Complaint and Affirmative Defenses, upon the parties to this action who receive electronic service through CM/ECF and upon the parties listed below via E-Mail.

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/s/ Daniel Piña  
Daniel Piña

Sworn to before me this  
17<sup>th</sup> day of April, 2014

/s/ Neil R. Toro  
Notary Public

**Neil R. Toro**  
**Notary Public, State of New York**  
**No. 01TO6012986**  
**Qualified in Kings County**  
**Commission Expires October 21, 2014**